

Exhibit 6



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Overview

The Office of Audits conducts, coordinates, and supervises independent audits and evaluations of the U.S. Securities and Exchange Commission's (Commission) internal programs and operations at its headquarters and 11 regional offices. The Office of Audits also hires, as needed, contractors and subject matter experts, who provide technical expertise in specific areas, to perform work on behalf of the Office of Inspector General (OIG).

The Office conducts its audits in compliance with Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States. OIG evaluations follow applicable Council of the Inspectors General on Integrity and Efficiency's Quality Standards for Inspections and Evaluations and GAGAS standards.

The primary purpose of an audit or evaluation is to review the agency's past operations and performance to determine compliance with applicable laws, rules, and regulations. At the completion of an audit or evaluation, the OIG issues an independent report in which it identifies any deficiencies and makes recommendations to correct those deficiencies or increase efficiencies in an SEC program. Typically, auditors and evaluators assess whether:

- resources are safeguarded and appropriately managed;
- governing laws, regulations, and policies are complied with;
- funds are expended properly;
- desired program results are achieved; and
- information provided by the Commission to the public and others is reliable.

The Office of Audits also monitors the Commission's progress in taking corrective actions on recommendations in OIG audit and evaluation reports.

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